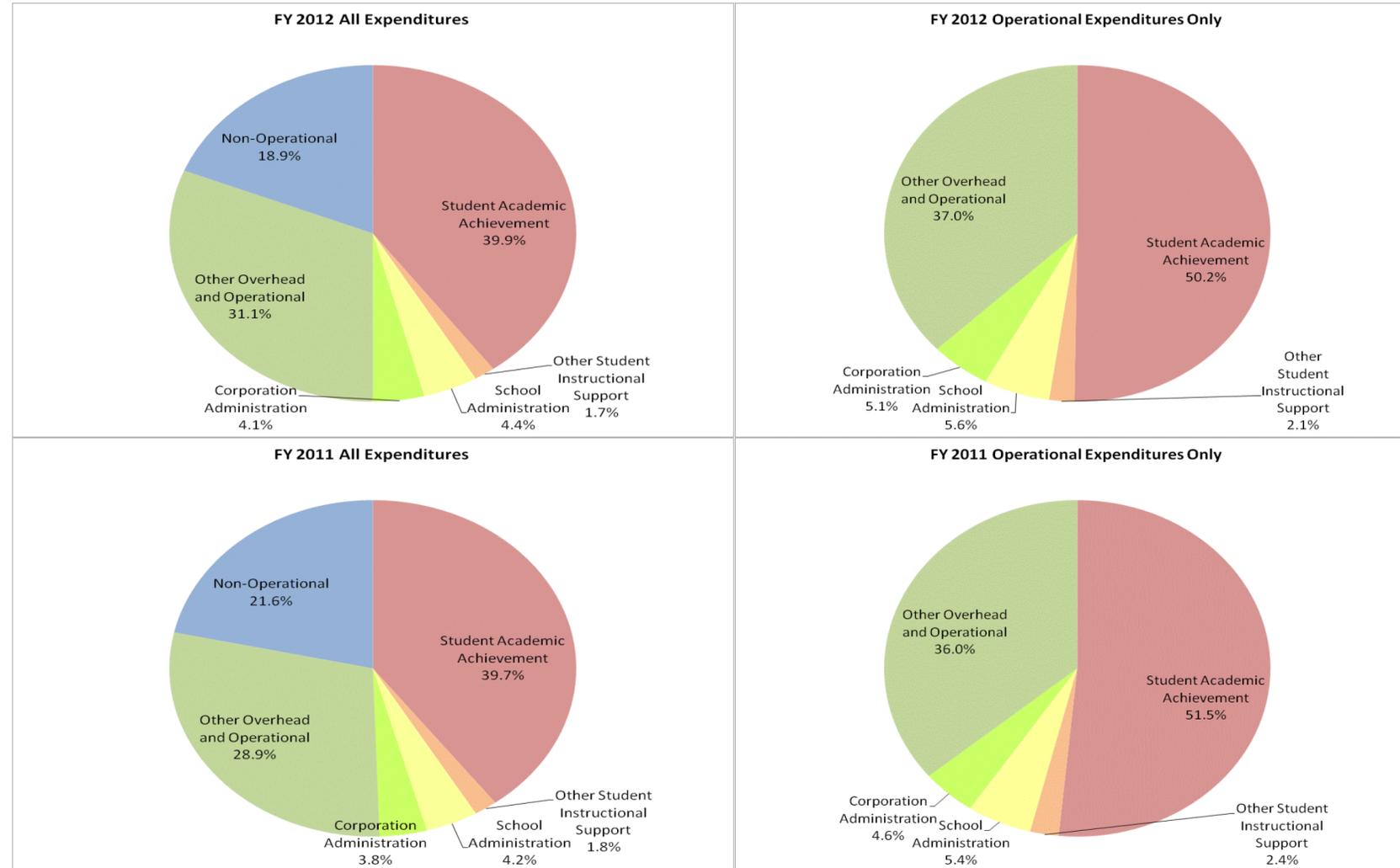


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Frankton-Lapel Community Schs (5245)

Frankton-Lapel Community Schs (5245)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$9,981,774	50.2%	\$9,588,523	39.0%	\$10,633,507	39.7%	\$10,870,652	39.9%
Student Instructional Support	\$1,255,459	6.3%	\$1,321,402	5.4%	\$1,607,834	6.0%	\$1,637,492	6.0%
Overhead and Operational	\$4,297,761	21.6%	\$7,149,399	29.1%	\$8,765,238	32.7%	\$9,583,309	35.2%
Nonoperational	\$4,332,527	21.8%	\$6,520,754	26.5%	\$5,778,076	21.6%	\$5,155,036	18.9%
Not Categorized	\$0		\$701,161		\$0		\$0	
Grand Total	\$19,867,521		\$25,281,240		\$26,784,656		\$27,246,489	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	56.6%	44.4%	45.7%	45.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Frankton-Lapel Community Schs (5245)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$42,896	\$169,205	\$361,574	\$353,147	> 500%	109%	-2%
	11100 Regular Programs; Elementary	\$3,112,170	\$3,559,452	\$3,809,957	\$3,824,966	23%	7%	0%
	11200 Regular Programs; Middle/Junior High	\$542,722	\$659,669	\$1,219,654	\$1,181,439	118%	79%	-3%
	11300 Regular Programs; High School	\$2,116,188	\$2,592,808	\$2,615,087	\$2,616,669	24%	1%	0%
	11350 Regular Programs; High School; Academic Honors Diploma	\$18,743	\$53,542	\$57,296	\$57,318	206%	7%	0%
	11420 Vocational Education; Agriculture B	\$35,832	\$41,965	\$47,616	\$47,904	34%	14%	1%
	11450 Vocational Education; Consumer and Homemaking	\$112,128	\$114,980	\$114,304	\$114,591	2%	0%	0%
	12110 Gifted And Talented; Gifted and Talented	\$34,709	\$94,949	\$116,927	\$18,113	-48%	-81%	-85%
	12210 Mental Disabilities; Mild Mental Disabilities	\$182,012	\$380,909	\$701,064	\$747,173	311%	96%	7%
	12350 Physical Impairment; Homebound	\$200	\$3,704	\$6,186	\$11,774	> 500%	218%	90%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$12,249	\$73,325	\$0	\$0	-100%	-100%	
	12510 Culturally Different; Communication Disorders	\$13,885	\$111,240	\$145,681	\$143,610	> 500%	29%	-1%
	12520 Culturally Different; Compensatory	\$15,586	\$68,304	\$11,161	\$40,993	163%	-40%	267%
	12610 Learning Disability	\$105,231	\$92,448	\$0	\$0	-100%	-100%	
	12710 Equal Opportunity At Risk	\$115,222	\$143,264	\$152,889	\$92,419	-20%	-35%	-40%
	12810 Special Education Preschool	\$31,920	\$72,905	\$67,027	\$54,965	72%	-25%	-18%
	12900 Other Special Programs	\$71,514	\$67,703	\$181,355	\$193,458	171%	186%	7%
	14300 Summer School Programs; High School	\$29,894	-\$4,335	\$0	\$0	-100%		
	16100 Remediation Testing	\$64,738	\$6,799	\$9,036	\$4,066	-94%	-40%	-55%
	16200 Preventive Remediation	\$54,888	\$37,464	\$33,262	\$31,809	-42%	-15%	-4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,362	\$17,878	\$6,278		-1%	-65%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$72,634	\$43,080	\$141,875	\$97,007	34%	125%	-32%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$312,119	\$541,843	\$502,635	\$449,290	44%	-17%	-11%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$31,240	\$25,944	\$9,001	\$8,484	-73%	-67%	-6%
	22130 Improvement of Instruction; Instructional Staff Training	\$41,894	\$5,357	\$10,135	\$2,124	-95%	-60%	-79%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,000	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$151,963	\$150,104	\$67,490	\$73,407	-52%	-51%	9%
	22230 Library/Media Services; Audiovisual	\$462	\$61	\$781	\$326	-29%	434%	-58%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$13,527	\$35,972	\$99,238		> 500%	176%
	22360 Instruction, Related Technology; Network Support	\$100,733	\$115,834	\$0	\$0	-100%	-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$273,465	\$330,607	\$196,165	\$600,084	119%	82%	206%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$600	\$1,500	\$0		-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$12,004	\$14,902	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$426,737	\$0	\$0	\$0			
Student Academic Achievement Total		\$8,137,978	\$9,588,523	\$10,633,507	\$10,870,652	34%	13%	2%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$149,323	\$137,188	\$256,094	\$185,718	24%	35%	-27%
	21290 Guidance Services; Other Guidance Services	\$0	\$90	\$356	\$45		-50%	-87%
	21320 Health Services; Medical Services	\$10,854	\$535	\$1,992	\$2,173	-80%	306%	9%
	21340 Health Services; Nurse Services	\$89,679	\$152,679	\$162,574	\$172,381	92%	13%	6%
	21810 Special Education Administration; Service Area Direction	\$63,986	\$91,236	\$70,160	\$89,629	40%	-2%	28%
	24100 Office of The Principal	\$699,438	\$939,674	\$1,116,658	\$1,187,546	70%	26%	6%
Student Instructional Support Total		\$1,013,280	\$1,321,402	\$1,607,834	\$1,637,492	62%	24%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$15,347	\$25,624	\$15,071	\$19,171	25%	-25%	27%
	23120 Board of Education; Service Area Assistants	\$38,547	\$46,289	\$48,878	\$47,677	24%	3%	-2%
	23150 Board of Education; Legal Services	\$13,330	\$26,350	\$15,406	\$36,125	171%	37%	134%
	23160 Board of Education; Promotion Expenses	\$34,115	\$18,232	\$4,547	\$4,572	-87%	-75%	1%
	23190 Board of Education; Other Governing Body Services	\$6,564	\$6,081	\$523	\$5,094	-22%	-16%	> 500%
	23210 Executive Administration; Office of The Superintendent	\$247,521	\$303,433	\$420,245	\$408,062	65%	34%	-3%
	23220 Executive Administration; Community Relations	\$806	\$2,513	\$5,933	\$8,107	> 500%	223%	37%
	23290 Executive Administration; Other Executive Administration Services	\$9,366	\$7,218	\$6,274	\$571	-94%	-92%	-91%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$360	\$669	-\$4,451	\$45	-88%	-93%	
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$142	\$0			-100%
	25191 Other Fiscal Services; Refund of Revenue	\$79,465	\$31,957	\$17,621	\$14,557	-82%	-54%	-17%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$5			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Frankton-Lapel Community Schs (5245)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,314	\$2,035	\$2,003	\$2,008	-13%	-1%	0%
	25790 Personnel Services; Other Professional Services	\$0	\$671,843	\$179,302	\$258,597		-62%	44%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$144,249	\$192,695	\$217,549		51%	13%
	25850 Administrative Technology Services; Network Support	\$0	\$52,699	\$97,970	\$60,689		15%	-38%
	25890 Other Technology Services	\$0	\$0	\$0	\$23,180			
	25910 Judgments	\$0	\$0	\$8,899	\$11,427			28%
	25920 Ditch Assessments	\$358	\$216	\$159	\$199	-45%	-8%	25%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,083,371	\$2,141,499	\$1,903,633	\$1,904,363	76%	-11%	0%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$1,000	\$3,101	-\$369		-137%	-112%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$119,638	\$345,444	\$458,248	\$498,828	317%	44%	9%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$710	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$79,210	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$27,497	\$43,950	\$40,181	\$0	-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$159,696	\$1,013,561	\$2,684,154	\$3,054,033	> 500%	201%	14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$0	\$0	\$68,367	\$83,669			22%
	27010 Student Transportation; Service Area Direction	\$78,316	\$83,864	\$41,031	\$44,152	-44%	-47%	8%
	27100 Student Transportation; Vehicle Operation	\$753,160	\$943,247	\$983,558	\$1,058,186	40%	12%	8%
	27200 Student Transportation; Monitoring Services	\$0	\$574	\$0	\$3,870		> 500%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$159,172	\$213,229	\$217,269	\$228,790	44%	7%	5%
	27400 Student Transportation; Purchase of School Buses	\$228,316	\$111,796	\$337,112	\$424,363	86%	280%	26%
	27500 Student Transportation; Insurance on Buses	\$40,199	\$30,210	\$53,068	\$40,098	0%	33%	-24%
	27900 Student Transportation; Other Student Transportation Services	\$20,453	\$16,088	\$11,355	\$17,352	-15%	8%	53%
	31100 Food Services Operations; Service Area Direction	\$33,241	\$44,969	\$51,811	\$50,974	53%	13%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$288,471	\$400,237	\$420,183	\$545,433	89%	36%	30%
	31400 Food Services Operations; Food Purchases	\$311,555	\$416,912	\$478,934	\$508,186	63%	22%	6%
	31900 Other Food Services	\$2,732	\$3,412	\$2,018	\$3,748	37%	10%	86%
Overhead and Operational Total		\$3,833,830	\$7,149,399	\$8,765,238	\$9,583,309	150%	34%	9%
Nonoperational								
	33200 Community Recreation	\$12,604	\$11,000	-\$2,002	\$0	-100%	-100%	
	33400 Athletic Coaches	\$255,645	\$244,813	\$139,823	\$131,856	-48%	-46%	-6%
	33940 Child Care Services	\$190,447	\$108,992	\$99,191	\$98,793	-48%	-9%	0%
	33990 Other Community Services; Other	\$1,098	\$178,554	\$75,480	\$1,383	26%	-99%	-98%
	43000 Facilities Acquisition and Construction; Professional Services	\$38,401	\$38,709	\$185,018	\$35,219	-8%	-9%	-81%
	45100 Building Acquisition, Construction and Improvements	\$284,063	\$310,049	\$25,427	-\$118,309	< -500%	-138%	-565%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,416	\$25,964	\$36,430	\$31,571	392%	22%	-13%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$36,085	\$4,604	\$65,249	\$5,164	-86%	12%	-92%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$317,565	\$341,173	\$204,273	-\$1,259	-100%	-100%	-101%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$143,232	\$471,437	\$197,754	\$5,843	-96%	-99%	-97%
	51100 Debt Services; Principal on Debt; Bonds	\$165,000	\$200,000	\$225,000	\$235,000	42%	18%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$72,458	\$43,390	\$28,373	\$16,371	-77%	-62%	-42%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$32,867	\$65,717	\$10,343	\$27,422	-17%	-58%	165%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,545,000	\$4,332,000	\$4,409,500	\$4,601,500	81%	6%	4%
	54200 Common School Fund; Principal	\$137,982	\$144,352	\$78,218	\$84,483	-39%	-41%	8%
Nonoperational Total		\$4,238,862	\$6,520,754	\$5,778,076	\$5,155,036	22%	-21%	-11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$102,310	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$750,990	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$59,802	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,597,047	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,442	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$130,980	\$0	\$0	\$0			
Prorated By Fund Total		\$2,643,571	\$0	\$0	\$0			
Not Categorized								
	60120 2007 Account Code - Transfer to Self Insurance	\$0	\$701,161	\$0	\$0			
Not Categorized Total		\$0	\$701,161	\$0	\$0			